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 ON PAGE A8

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Beirut Abductors Send Photo

Special to The New York Times

BEIRUT, Lebanon, June 3 — A photograph of a kidnapped American hospital director was received by a foreign news agency here today, along with a statement from his abductors, the shadowy terrorist group known as Islamic Holy War.

In the statement, the group denied that it had killed a Briton who had been on the teaching staff of the American University of Beirut. Instead, it accused the Central Intelligence Agency of having murdered the British teacher, Denis Hill. His body was identified in a Beirut morgue after he was reported missing from his job. He had been shot repeatedly in the head.

Last week, an anonymous caller claiming to speak for Islamic Holy War told a Western news agency that the group had killed Mr. Hill when he tried to escape interrogation about what was termed his "suspicious" activities.

In the statement today, Islamic Holy War, believed to be a Moslem fundamentalist group, also denied that it was behind the attempt to assassinate the Emir of Kuwait, Sheik Jaber al-Ahmed al-Sabah, on May 25.

In the photograph received today, the kidnapping victim, David Jacob-

sen, was said to be wearing a grim expression, his eyes hollow and his hair cut short.

He was abducted by six gunmen last Tuesday as he walked to work from his residence on the university campus. The 54-year-old administrator is from Huntington Beach, Calif.

He is the sixth American to be kidnapped in the last 14 months. The others are William Buckley, a diplomat; Benjamin Weir, a Presbyterian minister; Lawrence Martin Jenco, a Roman Catholic priest; Terry Anderson, a correspondent for The Associated Press, and Peter Kilburn, a librarian at the American University.

Last month, Islamic Holy War handed over photographs of four Americans and two Frenchmen it said it was holding. It offered to free all in return for the release of 17 prisoners held in Kuwait for their part in a wave of explosions there in December 1983. Missing among the photographs was that of Mr. Kilburn, whose fate is not known.

Two other Frenchmen, Michel Seurat and Jean-Paul Kaufmann, disappeared last month on the airport road and are believed to have been kidnapped.